

Request for Revision Report Instructions

Fiscal Year 2023 Intermediate Care Facilities for Individuals with an Intellectual Disability or Related Conditions (ICF/IID)

**Provider Finance Department
Long-term Services and Supports
Texas Health and Human Services
Commission (HHSC)**



TEXAS
Health and Human
Services

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Introduction

Purpose

The purpose of the Request for Revision Report (RFR) is to gather information for the Texas Health and Human Services Commission (HHSC). HHSC uses this information to determine if a provider met a higher attendant compensation level for the reporting period than the level it met on its most recently audited report functioning as its fiscal year 2020 Cost or Accountability or 2021 Report.

Who Must Complete this Report?

All providers requesting a revision of their enrollment limitation for the fiscal year 2023 enrollment period (September 1, 2022 to August 31, 2023) must complete this report.

Assistance

For assistance with the completion of the Request for Revision Report, contact the Provider Finance Department Customer Information Center at pfd-ltss@hhs.texas.gov or (737) 867-7817.

For assistance in submitting the electronic Request for Revision Report, contact the Provider Finance Department Help Line at costinformationpfd@hhs.texas.gov.

General Instructions

This RFR is governed by all rules and instructions pertaining to the completion of your 2019 Intermediate Care Facilities for Individuals with an Intellectual Disability or Related Conditions) (ICF/IID) Cost Report, except where otherwise noted. Refer to:

- Cost Determination Process Rules at Title 1 of the Texas Administrative Code (TAC) Sections 355.101 and 355.111;
- Attendant Compensation Rate Enhancement Rules at 1 TAC Section 355.112;
- ICF/IID program-specific rules at 1 TAC Section 355.457;
- Training for the 2020 and 2021 ICF/IID Cost Report; and
- Specific Instructions for the Completion of the 2021 ICF/IID Cost Report.

Due Date

This report is due to HHSC by **August 1, 2022**. The RFR report is now online.

If the RFR report is not submitted by the due date, the enrollment limitation specified on the fiscal year 2023 "Enrollment Limitation List" will apply.

Website

An electronic version of the 2023 RFR is available on our website at:
<https://pfd.hhs.texas.gov/long-term-services-supports>.

Follow these instructions to access the RFR:

1. Open the website;
2. Click on the link to "Intermediate Care Facilities for Individuals with an Intellectual Disability or Related Conditions;"
3. Scroll down to the heading "Rate Enhancement – Attendant Compensation;"
4. Click on "View 2023 Rate Enhancement – Attendant Compensation Information;"
5. Under the heading "2023 Enrollment Limitations Information," click on "View the Request for Revision Report and Instructions," and
6. Select "Complete the RFR."

Reporting Period

The reporting period is **September 1, 2021 through April 30, 2022**. The report must be completed for the entire reporting period.

Rounding Monetary Amounts

Round all reported monetary amounts to the nearest whole number (without zeros included for cents). For example, \$25.49 should be rounded to \$25 and \$25.50 to \$26. As another example, 2 hours and 15 minutes should be rounded to 2 hours and 2 hours and 45 minutes to 3 hours.

Rounding Statistical Amounts

Report statistical data (i.e., hours and miles) using two decimal places. For example, report 150 hours and 30 minutes (hours paid for attendants) as 150.50 hours and 150 hours and 20 minutes as 150.33 hours. HHSC may return RFRs submitted without appropriate decimal places, rounding, or statistical data for proper completion.

Accounting Method

All information submitted on the RFR must be based on an accrual method of accounting (see the Definitions section for more information), except where otherwise specified. Governmental entities may report on a cash basis or modified accrual basis.

Cost Allocation Method

Refer to the Cost Determination Process Rules (1 TAC Section 355.102[j] and Section 355.105[b][2][B][v]) for information concerning allowable allocation methods and requirements for adequate allocation summaries. FICA/Medicare, unemployment, worker's compensation premiums and paid claims, and employee health paid claims may be allocated to attendants based on payroll or direct costed. Health insurance premiums, life insurance premiums, and other employee benefits must be direct costed.

Report Certification

Contracted providers must certify the accuracy of the RFR submitted to HHSC. Contracted providers may be liable for civil penalties, criminal penalties,

imprisonment, or any combination of these penalties if the RFR is not completed according to HHSC requirements. Providers may also be liable if the information is misrepresented, falsified, or both. Before signing the certification pages, carefully read the certification statements to ensure that the signers have complied with the reporting requirements. The Methodology Certification advises preparers that they may lose the authority to prepare future reports if reports are not prepared according to all applicable rules, instructions, and mandatory training materials.

NOTE: Reports will be returned to the provider if submitted without the original signed Certification and Methodology Certification pages. Copies and faxes will not be accepted.

Cover Sheet

Contracted Provider Identification

Each provider must complete the Contract Provider Identification section. Enter the name, address, phone number, fax number, and email address of the contracted provider.

Mailing Address

Enter the mailing address for the Contracted Provider.

Contracting Entity Information

Enter the Contracting Entity Name, the physical address, phone number, fax number, and email address of the contracted provider.

Location of Accounting Records

Enter the address of the location of your company's accounting records.

Contact Information

Enter the company contact's name, title, organization, address, phone number, fax number, and email address. The contact person is the employee of the provider, contracting entity, controlling entity, parent company, sole member, governmental body, or related-party management company that is designated to be contacted concerning information reported on the RFR. The contact person should be able to answer questions about the contents of your contract's RFR that arise during the HHSC Provider Finance Department's review process.

Preparer Information

Enter the contact name, title, organization, address, phone number, fax number, and email address of the preparer of this report.

General Information

Texas County Code in Which Accounting Records are Located

Report the 3-digit county code for the Texas County where the accounting records and supporting documentation used to prepare this compensation report are located. Select your county code from the drop-down menu. Enter "999" if the accounting records are outside the state of Texas.

Preparer of this Report Attended the Required Annual Report Training Last Year

Check "Yes" if the Preparer attended the required training. The HHSC Provider Finance Department will verify the Cost Report training attendance. Reports submitted by preparers who have not completed the proper cost report training will not be accepted. They will not be processed until the required cost report training has been completed.

Total number of other State of Texas Contracts

If the contracting entity holds any other contracts participating in the Attendant Compensation Rate Enhancement Program, report the total number of contracts in the box provided and list the type of contract (i.e., HCS/TxHmL, PHC, CLASS, RC, DBMD) with its 9-digit contract number.

Address to Send All Future Correspondence for this Report

Select the address where all future correspondence concerning this report should be mailed. The two choices correspond to the addresses of the contracted entity and the contracted provider.

Owner-Employee or Other Related-Party Expenses

Check "Yes" if this report includes either of the following:

- The cost of owner-employees or other related party employees functioning as attendants, or
- The cost of services purchased from a related party, individual, or organization on this report.

Allocation of Expenses

Check "Yes" if you are including expenses resulting from the allocation of expenses. The allocation summary must be submitted electronically.

All Other State Contracts List

If you had other State of Texas contracts, report the contract number and select the type of program from the drop-down list.

Residential Services

Number of Miles Reimbursed

Report the number of miles reimbursed for attendants providing Residential services. HHSC checks the reimbursement per mile against the maximum allowed by the state.

Mileage Reimbursement

Report the mileage reimbursement paid to Residential attendants. Refer to the Definitions section regarding mileage reimbursement. The amount of mileage reimbursement reported here will be divided by the number of miles reported to verify the mileage reimbursement ceilings. Allowable mileage reimbursement cannot exceed the reimbursement rate applicable for the reporting period set by the Texas Legislature for state employee travel.

Paid Hours – Residential

Report the total number of hours paid for Residential attendants, both employee and contract labor. Include the hours for training, paid leave, or travel time between individuals. The employee hours reported should reconcile with your payroll ledger for the total hours worked. Reported hours must be associated with allowable costs as defined in 1 TAC Section 355.103(b)(1). Report all hours to **two** decimal places.

Salaries and Wages – Residential

Report attendant salaries and wages for Residential attendants. Report only salaries and wages for individuals employed by the provider receiving FICA contributions. Report compensation for contract staff delivering Residential attendant services. See the Definitions section for the definition of an attendant and requirements for staff members functioning in more than one capacity. Salaries and wages include overtime, bonuses, and taxable fringe benefits such as accrued or taken vacation, accrued or taken sick leave, and other allowances.

1 TAC Section 355.103(b)(1)(A)(iii)(II)

Payroll Taxes – FICA and Medicare

Report both FICA and Medicare taxes for Residential attendants delivering Non-Day Habilitation attendant services.

Payroll Taxes – State and Federal Unemployment

Report both federal (Federal Unemployment Tax Act or FUTA) and state (Texas Unemployment Compensation Tax Act or TUCA) unemployment expenses for Residential attendants delivering attendant services. If this item is blank, please explain in detail why no unemployment expenses are reported in the space provided. Unemployment expenses may be allocated based on payroll, and then an acceptable allocation summary must be submitted electronically.

Workers' Compensation – Insurance (WCI) Premiums

If your component code, any of its controlling entities, its parent company, or sole member is a subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for Residential attendants. Premium costs include the base rate and any discounts for lack of injuries, refunds for prior period overpayments, additional modifiers, and surcharges for experiencing high numbers of injuries (such as being placed in a risk pool).

If your component code, any of its controlling entities, its parent company, or sole member is not a subscriber to the Workers' Compensation Act, alternate insurance premium costs can be reported here. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job injuries. Health insurance is not workers' compensation.

If your commercially-purchased insurance policy does not provide total coverage, has a deductible, coinsurance clause, or both, then any deductibles, coinsurance payments, or both made by the employer on behalf of the employee would be considered paid claims (i.e., self-insurance) and must be reported.

WCI premium expenses may be allocated based upon payroll, and then an acceptable allocation summary must be submitted electronically.

Workers' Compensation – Paid Claims

Report medical claims paid for employee on-the-job injuries for Residential attendants. If you paid workers' compensation claims for employee on-the-job injuries for the staff but were not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), report the amount of claims paid.

If you maintained a separate banking account to pay your workers' compensation claims for employee on-the-job injuries (i.e., a nonsubscriber risk reserve account), the contributions made to this banking account are not allowable. Paid claims may be direct-costed or allocated based upon payroll. An acceptable allocation summary must be submitted if paid claims are allocated.

Employee Benefits – Health Insurance

Report employer-paid health insurance for Residential attendants. Employer-paid health insurance premiums must be direct-costed.

Employee Benefits – Life Insurance

Report employer-paid life insurance for residential attendants. Employer-paid life insurance premiums must be direct-costed.

Employee Benefits – Other Benefits

Report any employer-paid disability insurance and retirement contributions for Residential attendants. These benefits must be direct-costed.

Do not report the contracted provider's unrecovered cost of meals, room, and board furnished to direct care staff, uniforms, staff personal vehicle mileage reimbursement, job-related training reimbursements, and job certification renewal fees as benefits unless they are subject to payroll taxes. In this case, they are subject to payroll taxes and should be reported as salaries and wages.

Costs that are not employee benefits and are not subject to payroll taxes are not to be reported on the RFR, with the exception of mileage reimbursement for client transportation. Mileage reimbursement costs may be reported on the provider's cost report in the appropriate fields. In the space provided, describe the amount and type of each benefit comprising the total amount reported. Employee benefits must be according to 1 TAC Section 355.103(b)(1)(A)(iii)(II).

Total Residential Attendant Cost

The total cost for attendants providing Residential services is automatically calculated.

Day Habilitation Services

Number of Miles Reimbursed

Report the number of reimbursed miles for attendants providing Day Habilitation services. HHSC checks the reimbursement per mile against the maximum allowed by the state.

Mileage Reimbursement

Report the mileage reimbursement paid to attendants. Refer to the Definitions section regarding mileage reimbursement. The amount of mileage reimbursement reported in this item will be divided by the number of miles to verify the mileage reimbursement ceilings. Allowable mileage reimbursement cannot exceed the reimbursement rate applicable for the reporting period set by the Texas Legislature for state employee travel.

Paid Hours – Day Habilitation

Report the total number of hours paid for Day Habilitation attendants, including hours for training, paid leave, or travel time between individuals. Reported hours must reconcile to your payroll ledger for the total hours worked.

Report the total number of hours paid to contract staff delivering Day Habilitation attendant services. Do not include training, paid leave, or other paid hours in this item. Reported hours must be associated with allowable costs. Report all hours to **two** decimal places. Reported hours must be associated with allowable costs as defined in 1 TAC Section 355.103(b)(1).

NOTE: If a provider contracts with a related-party entity to provide contracted Day Habilitation services, the hours, wages, taxes, and benefits must be reported as if for the provider's staff.

Salaries and Wages – Day Habilitation

Report accrued salaries and wages for Day Habilitation attendants. Report only salaries and wages for individuals employed by the provider who receives FICA contributions. Report compensation for contract staff delivering Day Habilitation attendant services. See the special note above for reporting Day Habilitation services contracted with a related-party entity. See the Definitions section for the

definition of an attendant and requirements for staff members functioning in more than one capacity. Salaries and wages include overtime, bonuses, and taxable fringe benefits such as accrued or taken vacation, accrued or taken sick leave, and other allowances.

1 TAC Section 355.103(b)(1)(A)(iii)(II)

Payroll Taxes – FICA and Medicare

Report both FICA and Medicare taxes for Day Habilitation attendants.

Payroll Taxes – State and Federal Unemployment

Report both federal (FUTA) and state (TUCA) unemployment expenses for Day Habilitation attendants. If this item is blank, explain in detail why no unemployment expenses are reported. Unemployment expenses may be allocated based upon payroll, and then an acceptable allocation summary must be submitted.

Workers’ Compensation – Insurance (WCI) Premiums

If your component code, any of its controlling entities, its parent company, or sole member subscribe to the Workers’ Compensation Act, report the WCI premiums paid to your commercial insurance carrier for Day Habilitation attendants. Premium costs include the base rate and any discounts for lack of injuries, refunds for prior period overpayments, additional modifiers, and surcharges for experiencing high numbers of injuries (such as being placed in a risk pool).

If your component code, any of its controlling entities, its parent company, or sole member does not subscribe to the Workers’ Compensation Act, alternate insurance premium costs can be reported here. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job injuries. Health insurance is not workers’ compensation.

If your commercially-purchased insurance policy does not provide total coverage and has a deductible, coinsurance clause, or both, then any deductibles, coinsurance payments, or both made by the employer on behalf of the employee must be reported as paid claims (i.e., self-insurance).

WCI premium expenses may be allocated based upon payroll, and then an acceptable allocation summary must be submitted.

Workers' Compensation – Paid Claims

Report medical claims paid for employee on-the-job injuries for Day Habilitation attendants. If you paid workers' compensation claims for employee on-the-job injuries but were not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), report the number of claims paid. If you maintained a separate banking account to pay your workers' compensation claims for employee on-the-job injuries (i.e., a nonsubscriber risk reserve account), the contributions made to this banking account are not allowable. Paid claims may be direct-costed or allocated based upon payroll. An acceptable allocation summary must be submitted electronically if paid claims are allocated.

Employee Benefits – Health Insurance

Report employer-paid health insurance for Day Habilitation attendants. Employer-paid health insurance premiums must be direct costed.

Employee Benefits – Life Insurance

Report employer-paid life insurance for Day Habilitation attendants. Employer-paid life insurance premiums must be direct-costed.

Employee Benefits – Other Benefits

Report any employer-paid disability insurance and retirement contributions for Day Habilitation attendants whose salaries and wages are reported. These benefits must be direct-costed.

Do not report the contracted provider's unrecovered cost of meals and room-and-board furnished to direct care staff, uniforms, staff personal vehicle mileage reimbursement, job-related training reimbursements, or job certification renewal fees as benefits unless they are subject to payroll taxes. In that case, they are subject to payroll taxes and should be reported as salaries and wages. Costs that are not employee benefits and are not subject to payroll taxes should not be reported on the RFR, with the exception of mileage reimbursement for client transportation. Mileage reimbursement costs may be reported in the appropriate fields on the provider's cost report. In the space provided, describe the amount and

type of each benefit comprising the total amount reported. Employee benefits must be reported in accordance with 1 TAC Section 355.103(b)(1)(A)(iii)(II).

Day Habilitation Third Party Contract (not Related Party) Paid Days

Report the total number of days during the reporting period for which you paid third party contractors for Day Habilitation services.

Day Habilitation Third Party Contract (not Related Party) Compensation

Report the total amount paid to third-party contractors for the number of days of service reported. Do not make any reductions. **You do not need to report the specific expenses of the third-party contractor.** Attendant compensation of contracted third-party Day Habilitation will be automatically calculated at 50 percent of total compensation for this line item.

Total Day Habilitation Attendant Cost

The Total cost for attendants providing Non-Day Habilitation services is automatically calculated.

Days of Service

Report the total number of ICF/IID service(s) days by facility size and level of need provided to all individual clients during the reporting period. In addition to the billed days of service, you should include the days of service provided that may not be reimbursed (e.g., service provided to a client whose doctor's orders are not up-to-date) or for which you receive reimbursement from another source (Private Pay).

Certification Pages

Report Certification

This page must be completed and signed electronically by an individual legally responsible for the provider's conduct, such as an owner, partner, Corporate Officer, Association Office, governmental official, or LLC member.

Multi-contract organizations participating as individuals may submit one RFR containing original signatures. All other reports submitted by the multi-contract provider can be submitted with copies of the original certification page. For multi-contract organizations that choose this option:

- The original certification page must include a list of the 9-digit contract numbers of the reports being submitted with copies of the original certification page; and
- The copies of the original certification page must indicate the 9-digit contract number of the report being submitted with the original certification page.

Methodology Certification

This page must be signed electronically by the person identified on the cover page of this report as "Preparer." This person must have prepared the report or have primary responsibility for its preparation for the provider. Signing as Preparer carries the responsibility for an accurate and complete report prepared following applicable methodology rules and instructions. Signing as Preparer signifies that the preparer is knowledgeable of the applicable methodology, rules, and instructions. Signing also signifies that the preparer has either completed the report themselves according to those rules and instructions or has adequately supervised and instructed their employees in its proper completion. Ultimate responsibility for the report lies with the person signing as Preparer. If more than one person prepared the report, an executed Methodology Certification page may be submitted by each preparer. Preparers may lose their authority to prepare future reports if the reports are not prepared in accordance with all applicable rules, instructions, and mandatory training materials.

Definitions

Accrual Accounting Method

In Accrual Accounting, revenues are recorded in the period in they are earned, and expenses are recorded in the period they are incurred. If a provider operates on a cash basis, it is necessary to convert from cash to an accrual basis for reporting purposes. Ensure that a proper cutoff of accounts receivable and accounts payable occurs at the beginning and end of the reporting period. Amounts earned but not received and amounts owed to employees and creditors but not paid should be included in the reporting period where they were earned or incurred. Allowable expenses properly accrued during the reporting period must be paid within 180 days after the end of the reporting period to remain allowable costs for reporting purposes. If accrued expenses are not paid within 180 days after the reporting period ends, the expense is unallowable and should not be included in the report.

When a contracted provider, any of its controlling entities, its parent company, sole member, or its related-party management company has filed for bankruptcy protection, they submit a written request to the Provider Finance Department of HHSC for an exception to the 180-day requirement for payment of accrued allowable expenses. The written request must be submitted within 60 days of the bankruptcy filing date or at least 60 days before the report's due date for which the exception is being requested, whichever is later. The Provider Finance Department request specific documentation by the specified due date. Such exceptions due to bankruptcy may be granted for reasonable, necessary, and documented accrued allowable expenses not paid within the 180-day requirement.

Attendant

An attendant is an unlicensed caregiver providing direct assistance to the clients with Activities of Daily Living (ADLs) and Instrumental Activities of Daily Living (IADLs). Attendants do not include the director, administrator, assistant director, assistant administrator, clerical and secretarial staff, professional staff, other administrative staff, licensed staff, or attendant supervisors. One exception is when they are delivering attendant services that cannot be delivered by another attendant for certain programs and services, to prevent a break in service. Attendant expenses must be direct-costed to be allowable for the Attendant Compensation Rate Enhancement Program. Direct costing requires daily timesheets documenting time spent performing attendant services for the component code.

Contract Labor

Contract labor refers to nonstaff attendants not subject to employer payroll tax contributions (such as FICA, FUTA and TUCA).

Contracted Provider

HHSC contracts the contract provider as a business component for the provision of ICF/IID services.

Controlling Entity

The individual or organization that owns the contracting entity.

Mileage Reimbursement

Mileage Reimbursement is paid to the attendant for using their personal vehicle and is not subject to payroll taxes.

Related Party

A related party is a person or organization related to the contracted provider by blood, marriage, common ownership, or any association which permits either entity to exert power or influence over the other, either directly or indirectly. Common ownership and control tests are applied separately to determine whether a related-party relationship exists with the contracted provider. Control exists when an individual or organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of an organization or institution. If the elements of common ownership or control are not present in both organizations, the organizations are deemed not to be related to each other. An immediate family relationship will create an irrefutable presumption of relatedness through control, attribution of ownership, or equity interests meeting the significance tests. The following persons are considered immediate family for cost-reporting purposes:

- Husband and wife;
- Natural parent, child, and sibling;
- Adopted child and adoptive parent;
- Stepparent, stepchild, stepsister, and stepbrother;
- Father-in-law, mother-in-law, brother-in-law, son-in-law, sister-in-law, and daughter-in-law;

- Grandparent and grandchild;
- Uncles and aunts by blood or marriage;
- First cousins; and
- Nephews and nieces by blood or marriage.

Disclosure of related-party information is required for all allowable costs reported by the contracted provider.

Workers' Compensation

For reporting purposes, Workers' Compensation is the actual costs paid by the contracted provider during the reporting period related to employee on-the-job-injuries (such as commercial insurance premiums or the medical bills paid on behalf of an injured employee).

State of Texas County Codes

County	Code	County	Code	County	Code	County	Code	County	Code
Anderson	001	Crockett	053	Hays	105	Mason	157	Shackelford	209
Andrews	002	Crosby	054	Hemphill	106	Matagorda	158	Shelby	210
Angelina	003	Culberson	055	Henderson	107	Maverick	159	Sherman	211
Aransas	004	Dallam	056	Hidalgo	108	McCulloch	160	Smith	212
Archer	005	Dallas	057	Hill	109	McLennan	161	Somervell	213
Armstrong	006	Dawson	058	Hockley	110	McMullen	162	Starr	214
Atascosa	007	Deaf Smith	059	Hood	111	Medina	163	Stephens	215
Austin	008	Delta	060	Hopkins	112	Menard	164	Sterling	216
Bailey	009	Denton	061	Houston	113	Midland	165	Stonewall	217
Bandera	010	DeWitt	062	Howard	114	Milam	166	Sutton	218
Bastrop	011	Dickens	063	Hudspeth	115	Mills	167	Swisher	219
Baylor	012	Dimmit	064	Hunt	116	Mitchell	168	Tarrant	220
Bee	013	Donley	065	Hutchinson	117	Montague	169	Taylor	221
Bell	014	Duval	066	Irion	118	Montgomery	170	Terrell	222
Bexar	015	Eastland	067	Jack	119	Moore	171	Terry	223
Blanco	016	Ector	068	Jackson	120	Morris	172	Throckmorton	224
Borden	017	Edwards	069	Jasper	121	Motley	173	Titus	225
Bosque	018	Ellis	070	Jeff Davis	122	Nacogdoches	174	Tom Green	226
Bowie	019	El Paso	071	Jefferson	123	Navarro	175	Travis	227
Brazoria	020	Erath	072	Jim Hogg	124	Newton	176	Trinity	228
Brazos	021	Falls	073	Jim Wells	125	Nolan	177	Tyler	229
Brewster	022	Fannin	074	Johnson	126	Nueces	178	Upshur	230
Briscoe	023	Fayette	075	Jones	127	Ochiltree	179	Upton	231
Brooks	024	Fisher	076	Karnes	128	Oldham	180	Uvalde	232
Brown	025	Floyd	077	Kaufman	129	Orange	181	Val Verde	233
Burleson	026	Foard	078	Kendall	130	Palo Pinto	182	Van Zandt	234
Burnet	027	Fort Bend	079	Kenedy	131	Panola	183	Victoria	235
Caldwell	028	Franklin	080	Kent	132	Parker	184	Walker	236

County	Code								
Calhoun	029	Freestone	081	Kerr	133	Panner	185	Waller	237
Callahan	030	Frio	082	Kimble	134	Pecos	186	Ward	238
Cameron	031	Gaines	083	King	135	Polk	187	Washington	239
Carnes	032	Galveston	084	Kinney	136	Potter	188	Webb	240
Carson	033	Garza	085	Kleberg	137	Presidio	189	Wharton	241
Cass	034	Gillespie	086	Knox	138	Rains	190	Wheeler	242
Castro	035	Glasscock	087	Lamar	139	Randall	191	Wichita	243
Chambers	036	Goliad	088	Lamb	140	Reagan	192	Wilbarger	244
Cherokee	037	Gonzales	089	Lampasas	141	Real	193	Willacy	245
Childress	038	Gray	090	LaSalle	142	Red River	194	Williamson	246
Clay	039	Grayson	091	Lavaca	143	Reeves	195	Wilson	247
Cochran	040	Gregg	092	Lee	144	Refugio	196	Winkler	248
Coke	041	Grimes	093	Leon	145	Roberts	197	Wise	249
Coleman	042	Guadalupe	094	Liberty	146	Robertson	198	Wood	250
Collin	043	Hale	095	Limestone	147	Rockwall	199	Yoakum	251
Collingsworth	044	Hall	096	Lipscomb	148	Runnels	200	Young	252
Colorado	045	Hamilton	097	Live Oak	149	Rusk	201	Zapata	253
Comal	046	Hansford	098	Llano	150	Sabine	202	Zavala	254
Comanche	047	Hardeman	099	Loving	151	San Augustine	203		
Concho	048	Hardin	100	Lubbock	152	San Jacinto	204		
Cooke	049	Harris	101	Lynn	153	San Patricio	205		
Coryell	050	Harrison	102	Madison	154	San Saba	206		
Cottle	051	Hartley	103	Marion	155	Schleicher	207		
Crane	052	Haskell	104	Martin	156	Scurry	208		